

SESSION OF 2025

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2231

As Amended by House Committee on Taxation

Brief*

HB 2231, as amended, would establish, beginning in tax year 2024, that head-of-household filers would be allowed an additional personal exemption of \$2,320 and would increase the additional personal exemption for 100 percent permanently disabled military veterans to the same amount.

Background

The bill was introduced by the House Committee on Taxation at the request of a representative of the Kansas Department of Revenue (KDOR).

House Committee on Taxation

In the House Committee hearing, **proponent** testimony was provided by the Secretary of Revenue, who stated the bill would clarify that the intent of the Legislature is to provide a personal exemption for head-of-household filers as has been the practice of KDOR since related changes were made to statute in 1998.

No other testimony was provided.

The House Committee amended the bill to increase the personal exemption for disabled military veterans.

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <https://klrd.gov/>

Fiscal Information

According to the fiscal note provided by the Division of the Budget on the bill, as introduced, KDOR indicates the fiscal effect of the bill is already included in the current Consensus Revenue Estimates and enactment of the bill would have no effect on State General Fund (SGF) revenues.

According to a representative of KDOR, the increase to the additional personal exemption amount for disabled veterans would reduce SGF revenues by approximately \$21,000 per year.

Any fiscal affect associated with the bill is not reflected in *The FY 2026 Governor's Budget Report*.

Taxation; income tax; exemptions; head of household; disabled military veterans